

T.T.R. No. 39 of 2004
Hon. P.C. Pant, J.

Heard learned counsel for the revisionist and learned Additional Advocate General.

Learned counsel for the revisionist submitted that the *Gutka* comes under the category of the '**tobacco**' as the Assessing Authority himself has mentioned in the assessment order. It appears that on the admitted turnover of sale of Pan-masala, the assessee has already deposited the Trade-tax for the Assessment Year 2001-02. As to the disputed part of the tax liability the assessee has preferred an Appeal No. 32 of 2004 before the Joint Commissioner (Appeals) Trade-tax. The appeal is still pending. This revision has been filed only against the order of rejection of the stay during the pendency of the said appeal.

In the circumstances, without expressing any opinion as to the merits of the appeal, this Court feels it just and proper to dispose of this revision with the direction that the recovery of disputed tax liability shall remain stayed till the disposal of Appeal No. 32 of 2004 relating to the Assessment Year 2001-02 before the Joint Commissioner (Appeals), Trade Tax.

The appeal shall be disposed of within a period of three months.

Dt. 24.11.2004

(P.C. Pant, J.)

HN